Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1.   (Currently Amended) An ATM equipment comprising a voice circuit interfacing means connecting to voice devices, an interexchange channel interfacing means connecting ATM lines, a celling/decelling means for converting voice signals output from said voice circuit interface means into cells and delivering the cells to said interexchange circuit interface means, and for decelling cells output from said interexchange circuit interface means to generate voice signals and delivering the voice signals to said voice circuit interface means, and a connection control means performing connecting/cutting control of a telephone call path in said ATM lines by a switch type virtual connection method, the ATM equipment further comprising:

a call connecting means connecting said interexchange channel interfacing means to said voice circuit interfacing means when said voice devices are called in the case when said connection control means performs the connecting control of said telephone call path in said ATM lines, and

wherein said celling/decelling means, when said call connecting means connects said interexchange channel interfacing means to said voice circuit interfacing means, decells cells containing audible signals for voice communication that said interexchange circuit interface means received from said ATM circuit to deliver the audible signals for voice communication to said voice circuit interface means starting at a moment when one of said voice devices is changed from a calling state to a talking state.

2.   (Original)   The ATM equipment according to claim 1, wherein said call connecting means, when delivering a calling message in the connection protocol of said switch type virtual connection method, connects said interexchange channel interfacing means to said voice circuit interfacing means.

3.   (Original)   The ATM equipment according to claim 1, wherein said call connecting means, when receiving a calling message in the connection protocol of said switch type virtual connection method, connects said interexchange channel interfacing means to said voice circuit interfacing means.

4.   (New)   The ATM equipment according to claim 1, further comprising:

a memory for storing cells corresponding to voice signals, prior to the voice device changing over from calling state to the talking state,

wherein the stored cells are sent over the ATM lines when the voice device changes over to the talking state.